

AN INITIATIVE PETITION FOR A LAW REDUCING THE BURDEN OF SALES AND USE TAXES AND REQUIRING A SALES TAX FREE WEEKEND

Be it enacted by the People, and by their authority,

SECTION 1. Section 2 of chapter 64H of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by striking out, in line 3, the phrase “6.25 per cent” and inserting in place thereof the following phrase:

4.5 per cent.

SECTION 2. Section 30A of chapter 64H of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by striking out, in lines 5, 8, 15 and 19, the phrase “6.25 per cent” and inserting in place thereof, in each instance, the following phrase:

4.5 per cent.

SECTION 3. Section 2 of chapter 64I of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by striking out, in line 7, the phrase “6.25 per cent” and inserting in place thereof the following phrase:

4.5 per cent.

SECTION 4. Section 31A of said chapter 64I, as appearing in the 2016 Official Edition, is hereby amended by striking out, in lines 5, 8, 15 and 19, the phrase “6.25” and inserting in place thereof, in each instance, the following phrase:

4.5 per cent.

SECTION 5. Chapter 64H of the General Laws is hereby amended by inserting the following new section:

Section 10. The commissioner of revenue shall annually designate, by July 15 of each calendar year, a two-day weekend in August of that year during which no excise shall be imposed upon non-business sales at retail in the Commonwealth of tangible personal property, as defined in section 1 of this chapter, but excluding telecommunications services, gas, steam, electricity, motor vehicles, boats, meals, or any single item whose price is in excess of \$2,500.

1. _____ 2. _____ 3. _____ 4. _____ 5. _____ 6. _____ 7. _____
8. _____ 9. _____ 10. _____ 11. _____ 12. _____ 13. _____ 14. _____

For the weekend designated by the commissioner pursuant to the provisions of this section, a vendor in the Commonwealth shall not add to the sales price or collect from any non-business purchaser, and shall in turn not be required to pay to the Commonwealth, an excise upon sales at retail of tangible personal property, as defined in section 1 of this chapter and limited in this section. Any excise erroneously or improperly collected by a vendor during the designated weekend shall be remitted to the department of revenue.

When designating the weekend, the commissioner shall attempt to maximize the economic benefit to the Commonwealth. Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation, including, but not limited to, the requirements for filing any returns required by chapter 62C of the General Laws, shall remain in effect for sales for the weekend designated by the commissioner. The commissioner is authorized to adopt rules and regulations, and authorized and directed to issue instructions or forms to implement this section.

SECTION 6. If the reduction in rates worked by this act at any time causes a governmental body to which revenues covered by this act are dedicated by law, as is the case with respect to the support of transportation and education under G.L. c. 10, §§ 35T and 35BB, to fail to make any principal or interest payment due or about to become due on any bond, note or other debt instrument lawfully issued or assumed by that governmental body prior to the effective date of this act, the chief financial officer of the body shall certify to the state treasurer the amount necessary to pay the amounts due or about to become due and the treasurer shall thereupon assume the obligation to make the payments in the amounts so certified; provided, however, that

1. _____ 2. _____ 3. _____ 4. _____ 5. _____ 6. _____ 7. _____
8. _____ 9. _____ 10. _____ 11. _____ 12. _____ 13. _____ 14. _____

the treasurer shall not make such payments in any amount that exceeds the amount attributable to the reduction in rates worked by this act. Except as may be otherwise provided by law, the state treasurer shall require the governmental body to reimburse the commonwealth within a period not to exceed five years and may require a promissory note to secure such reimbursement.

The following registered voters subscribe to the above initiative petition and have placed their initials on the prior pages.

Jon Hurst, Beverly, MA

Christopher Carlozzi, Malden, MA

Robert Mellion, South Easton, MA

Harold Tubman, Newton, MA

William Rennie, Cohasset, MA

Ryan Kearney, Boston, MA

Andrea Shea, Salem, MA

Larry Mulrey, Somerville, MA

Audrey Brienza, Saugus, MA

Jan Hurst, Beverly, MA

Joseph Barnes, Haverhill, MA

William Delaney, Orleans, MA
